idea or no guarantee that even though if we remove this tax that he won't be taxed an income tax in Maryland. I think there is too many reasons why this amendment is bad. We are asking to suppose something which we don't know whether or not it is going to happen. There are just too many questionable things on this and I would move that we would defeat the amendment.

PRESIDENT: Senator Richard Lewis.

SENATOR R. LEWIS: Mr. President, members of the Legislature, I am really impressed by all the people here today that are trying to preserve the tax base. I like their holy attitude but I thought the purpose of collecting a tax was to provide some benefits for the taxpayer and the taxpayer that we are talking about here today, in most cases, there are exceptions, but in most cases, is not reaping any benefit from this tax and I have a firsthand example. I have a son who is a career man in the Navy and he has balked at this constantly, of course. He pays a state income tax every year and doesn't even come back here but he chooses to call Nebraska his home because he was raised here and he plans to retire here. I think these people are due some consideration and I certainly support Senator Duis in his amendment. Now a year or two ago, the ombudsman did a detailed study for me concerning this and I was thinking of introducing legislation but he found out that the way we planned to introduce it it would include all career people who are living outside the state, in government and otherwise, and so at that point I didn't want to pursue it but I think the amendment that he has presented is fair and I certainly support it.

PRESIDENT: Senator Dworak. Senator Rasmussen.

SENATOR RASMUSSEN: Mr. President, a question of Senator Lewis. Senator Lewis, we are talking about coming back to Nebraska to retire, is that correct? Senator Lewis, will they be entitled to Nebraska (mike cut off.)

SENATOR R. LEWIS: Nebraska what?

SENATOR RASMUSSEN: Will they be entitled to Nebraska veteran's rights, such as, into our veterans homes and so forth, if they retire back here.

SENATOR R. LEWIS: Why certainly, just as anyone else who moved in here.

SENATOR RASMUSSEN: Then I can't see anything wrong if maybe they pay a little bit along the way, can you?

SENATOR R. LEWIS: Not at all but then I don't think it makes a good argument.

SENATOR RASMUSSEN: I think it makes a very good argument.

SENATOR R. LEWIS: No, it doesn't because that person moving in here that never paid anything would have the same rights.

SENATOR RASMUSSEN: By the same token, anybody from Nebraska can claim any other state, too, can't they.